

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

MASTER DOCKET  
1:18-md-02865-LAK

This document relates to:

18-cv-07828; 19-cv-01785; 19-cv-01867;  
19-cv-01781; 19-cv-01783; 19-cv-01866;  
19-cv-01794; 19-cv-01798; 19-cv-01869;  
19-cv-01922; 19-cv-01800; 19-cv-01788;  
19-cv-01870; 18-cv-07827; 19-cv-01791;  
19-cv-01792; 19-cv-01928; 19-cv-01926;  
19-cv-01868; 18-cv-07824; 19-cv-01929;  
19-cv-01803; 19-cv-01806; 19-cv-01801;  
19-cv-01894; 19-cv-01808; 19-cv-01810;  
19-cv-01809; 19-cv-01812; 19-cv-01896;  
19-cv-01871; 19-cv-01813; 18-cv-07829;  
18-cv-04434; 19-cv-01815; 19-cv-01818;  
19-cv-01931; 19-cv-01918; 19-cv-01873;  
21-cv-05339.

**DECLARATION OF ELLIOT R. PETERS IN SUPPORT OF DEFENDANT MICHAEL  
BEN-JACOB'S RESPONSE TO THE COURT'S PRETRIAL ORDER NO. 42**

I, Elliot R. Peters, declare as follows:

1. I am duly licensed to practice law in the State of New York and am a partner with the law firm of Keker, Van Nest & Peters LLP. I serve as counsel for Defendant Michael Ben-Jacob in the above-captioned proceedings.

2. I submit this declaration in support of Defendant Michael Ben-Jacob's Response to the Court's Pretrial Order No. 42. I have knowledge of the facts set forth herein, and if called to testify as a witness thereto, could do so competently under oath.

3. Attached as Exhibit 1 is a true and correct copy of Bates-stamped document WH\_MDL\_00276099.

4. Attached as Exhibit 2 is a true and correct copy of Bates-stamped document WH\_MDL\_00288664.

5. Attached as Exhibit 3 is a true and correct copy of Bates-stamped document WH\_MDL\_00218604.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct, and that this declaration was executed on September 24, 2024, in San Francisco, California.

/s/ Elliot R. Peters  
ELLIOT R. PETERS